

the newspapers, many of which opposed our tax relief, are hesitant to admit that they were wrong, but they should be out there reporting this data, showing the American people that this economy is growing and that jobs are being created.

Mr. Speaker, our philosophy on this side of the aisle is that when you get government out of the way and let the American people in this wonderful free enterprise system go to work, they do it quite well. This great economic news shows that Republicans are on the right side of this argument.

Mr. Speaker, there are a couple of other things I want to say this evening. Last year, former Clinton Security Adviser Sandy Berger stole, that is right, stole classified materials from the National Archives. This is not an accusation. It is fact. He pled guilty. He stole classified material. In the "Sloppy Socks Scandal," Berger stuffed classified materials in his clothing in order to sneak them out of the National Archives building. Democrats, however, never considered this a big deal. In fact, most barely seemed to notice or say anything at all about what had happened.

Today, those same Democrats, who did not blink at Berger's actions, are calling for Karl Rove's head. Now, let us put this in perspective. Sandy Berger devised a plan, got into the archives to view the documents, then he stuffed classified documents in his pants to smuggle them out of the National Archives so that he could destroy the material, and Democrats did not so much as call for an inquiry. Today, the minority leader is calling for President Bush to fire Karl Rove for telling a reporter that they were "barking up the wrong tree."

I hope Americans see this for what it is, a partisan attack launched by a minority leader who cannot get her party to unite around a policy.

H.R. 3268, EMINENT DOMAIN TAX RELIEF ACT OF 2005

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia (Mr. GINGREY) is recognized for 5 minutes.

Mr. GINGREY. Mr. Speaker, I rise today as the proud author of H.R. 3268, the Eminent Domain Tax Relief Act of 2005. I also rise to continue the discussion on eminent domain in light of the recent *Kelo v. The City of New London*, Connecticut, decision by the United States Supreme Court.

Within 1 week of the *Kelo* decision, this House demonstrated its commitment to the American people and their property rights through passage of House Resolution 340 by an overwhelming and bipartisan vote. Mr. Speaker, through H. Res. 340, this House condemned the *Kelo* decision and issued a warning that abusive eminent domain will not be tolerated by this Congress.

However, Mr. Speaker, there is more work to be done, and I look forward to

the House's consideration of H.R. 3135, the Private Property Rights Protection Act, introduced by the distinguished chairman of the Committee on the Judiciary, the gentleman from Wisconsin (Mr. SENSENBRENNER). I have proudly joined the chairman in cosponsoring this bill that will codify into statute the principles and concerns that we expressed by House Resolution 340.

Today, though, I would like to press forward in the fight to protect the American people's property rights and to discuss H.R. 3268, the Eminent Domain Tax Relief Act. This bill will ensure tax fairness for all who lose property through eminent domain. The Eminent Domain Tax Relief Act will exempt individuals who lose their homes or businesses by eminent domain from paying capital gains tax on the revenue generated from the forced sale.

Mr. Speaker, there is no question that eminent domain must remain a tool of last resort for the government and a tool employed only for public use. However, while most Americans accept traditional and proper execution of eminent domain for schools, roads, and other expressly public uses, no individual should ever have to pick up the tab with IRS when the government decides to sell his or her own home or business. Mr. Speaker, these individuals did not make the decision to sell their property, and they should not be penalized by the Tax Code for a decision that they did not make.

In the wake of the *Kelo* decision, this Congress, the media, and the collective discussions around American dinner tables across this country have focused upon questions of acceptable uses of eminent domain. Well, the Constitution speaks loud and clear. Eminent domain should only be for public use.

Additionally, the Constitution also requires the government to give just compensation for any taking of private property. Is it just compensation, Mr. Speaker, to send the government wrecking ball and an IRS agent to the same door at the same time? I think not. It is simply unconscionable for the government to add insult to injury by taxing those people who are losing their homes and businesses by no choice of their own.

Often, these individuals have to pay many additional costs when the government condemns their properties. Individuals assume the cost of relocating to somewhere else, and condemned businesses have merchandise that would not only have to be moved but, in many cases, would have to be stored in the interim. Therefore, Mr. Speaker, the government must redouble its efforts to ensure these individuals receive just compensation and are not additionally burdened by the Tax Code.

I encourage all my colleagues to take a good hard look at this legislation. I believe that they will see that it is the right thing to do. There should be no taxation on government condemnation.

Mr. Speaker, I ask all my colleagues to stand firm against this injustice.

Sign on to H.R. 3268, supporting tax relief for all those who pay the price when the government wrecking ball comes.

HONORING THE FALLEN

The SPEAKER pro tempore. Under the Speaker's announced policy of January 4, 2005, the gentleman from Illinois (Mr. Emanuel) is recognized for 60 minutes as the designee of the minority leader.

Mr. EMANUEL. Mr. Speaker, there are now 1,979 American military personnel who have given their lives in the service of our Nation in both Iraq and Afghanistan. We owe these brave individuals and their families a debt of gratitude that can never be fully repaid.

It is our responsibility to honor the ultimate sacrifice that our men and women in uniform have made while serving our country. We often invoke their sacrifices in general but seldom take the time to thank them individually. In the previous weeks my colleagues and I, from both sides of the aisle, have recognized these individual servicemen and women on the floor of the people's House by reading their names and rank, the names and rank of each servicemember who has fallen in the Iraqi and Afghanistan theatres of war.

Today, approximately 1,700 names have been read. Tonight, we will continue and complete this tribute with the names of our most recent fallen fellow Americans. In the words of President Franklin Delano Roosevelt, each of these heroes stands in the unbroken line of patriots who have dared to die that freedom might live and grow and increase in its blessings.

God bless and keep each of the brave Americans whose memory we honor tonight:

Specialist Francisco G. Martinez
Lance Corporal Kevin S. Smith
Specialist Travis R. Bruce
Corporal Bryan J. Richardson
Sergeant Isiah J. Sinclair
Sergeant Lee M. Godbolt
Private 1st Class Samuel S. Lee
Specialist Eric L. Toth
Sergeant Kenneth L. Ridgley
Sergeant Kelly S. Morris
Warrant Officer Charles Wells Jr.
Sgt. 1st Class Robbie D. McNary
Corporal Garrywesley Tan Rimes
Staff Sergeant Ioasa F. Tavae Jr.
Lance Corporal Tenzin Dengkhim
Corporal William D. Richardson
Sgt. James Alexander Sherrill
Sgt. 1st Class Stephen Kennedy
Staff Sergeant Christopher W. Dill
Lance Cpl. Jeremiah Kinchen

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Mr. EMANUEL. The gentleman from Tennessee (Mr. DAVIS).

Mr. DAVIS of Tennessee. Sergeant Javier J. Garcia
Specialist Glenn J. Watkins
Specialist Sascha Struble
Specialist Daniel J. Freeman